2. **Central Fund Services** – These are services that the Dail agrees can be paid for direct from the Central Fund without being voted annually (e.g. service of the National Debt and judicial salaries and pensions).

Only the Department of Finance and, in relation to transactions connected to Exchequer borrowing, the National Treasury Management Agency (NTMA) can operate on the Central Fund. This will remain the position if the Bill is enacted.

Misc. Tax Revenue EU A-in-As Borrowing Repayments Revenue Receipts from Taxes. Subscriptions to Repayments FII Misc sale of stores, duties, etc. National Loans Structural Non-Tax in respect of charges for paid via and other advances, Fund and Capital Revenue services, etc. Exchequer borrowings paid etc. under receipts Receipts various Acts Receipts through bank direct to account at the Central Bank to to Department of Finance for credit of to Accounting Officers as Appropriations-in-Aid and lodged with Exchequer Account at Central Central Bank - Central Fund Fund from which the Department of Finance/National Treasury Management Agency makes issue for Non/Voted services under services to various statutes to Relevant Vote with Paymaster Paymaster General's General) Central Bank, mainly redemption Account for and service of National Debt Judicial and other salaries. Issues allowances, pensions, etc Contributions to the EU Budget Incorporated into annual Appropriations Accounts Central Fund charges Accounts which, with the Certificates and Report of the Comptroller and Auditor General, with other issues and receipts in Audit the Annual Finance Accounts, are presented to Dáil Éireann which are prepared by Department of Finance, audited by the Comptroller and Auditor which refers Appropriation Accounts to General and presented to both the Committee of Public Accounts Houses of the Oireachtas which refers the Accounts to the PAC which reports to Dáil Éireann

Figure 1: Central Fund: Detailed view of Receipts and Issues

Source: Appendix 2 to the Public Financial Procedures (Department of Finance, 2008)

An account of the monies received into and out of the Exchequer Account (on a cumulative basis from 1 January), called the **Exchequer Statement**, is published monthly on the Department of Finance website.